

LAWRENCE TOWNSHIP

TUSCARAWAS COUNTY, OHIO

AUDIT REPORT

For the Years Ended December 31, 2009 and 2008

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Mary Taylor, CPA

Auditor of State

Board of Trustees
Lawrence Township
10867 Industrial Parkway
Bolivar, Ohio 44612

We have reviewed the *Report of Independent Accountants* of Lawrence Township, Tuscarawas County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2008 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Lawrence Township is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

March 30, 2010

LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2009 and 2008

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Lawrence Township
Tuscarawas County
10867 Industrial Parkway
Bolivar, Ohio 44612

To the Board of Trustees:

We have audited the accompanying financial statements of Lawrence Township, Tuscarawas County, Ohio as and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although, we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2009 and 2008. Instead of the combined funds the accompanying financial statements present for 2009 and 2008, the revision requires presenting entity wide statements and also to present larger (i.e. major) funds separately for 2009 and 2008. While the Township does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since the Township does not use GAAP to measure its financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matters discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Lawrence Township, Tuscarawas County as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the years ended December 31, 2009 and 2008. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2010, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Charles E. Harris & Associates, Inc.
January 29, 2010

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2009**

	Governmental Fund Types			Total - (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts:				
Property and Other Local Taxes	\$ 71,579	\$ 951,436	-	\$ 1,023,015
Licenses, Permits and Fees	14,090	16,989	-	31,079
Intergovernmental	253,329	330,990	-	584,319
Special Assessments	-	2,273	-	2,273
Earnings on Investments	608	66	-	674
Sale of Cemetery Lots	-	14,100	-	14,100
Miscellaneous	11,148	30,604	-	41,752
Total Cash Receipts	350,754	1,346,458	-	1,697,212
Cash Disbursements:				
Current:				
General Government	147,639	500	-	148,139
Public Safety	91,497	605,916	-	697,413
Public Works	-	607,864	-	607,864
Health	3,297	18,645	-	21,942
Capital Outlay	-	28,214	-	28,214
Total Cash Disbursements	242,433	1,261,139	-	1,503,572
Cash Receipts Over/(Under) Cash Disbursements	108,321	85,319	-	193,640
Other Financing Sources/Uses:				
Sale of assets	17,520	-	-	17,520
Advances-In	10,000	10,000	-	20,000
Advances - Out	(10,000)	(10,000)	-	(20,000)
Total Other Financing Sources/Uses	17,520	-	-	17,520
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	125,841	85,319	-	211,160
Fund Balance, January 1, 2009	52,915	268,700	\$ 1,955	323,570
Fund Balance, December 31, 2009	\$ 178,756	\$ 354,019	\$ 1,955	\$ 534,730

See accompanying Notes to the Financial Statements.

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2008**

	Governmental Fund Types			Total - (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts:				
Property and Other Local Taxes	\$ 72,180	\$ 871,042	-	\$ 943,222
Licenses, Permits and Fees	12,935	13,805	-	26,740
Intergovernmental	115,465	222,912	-	338,377
Special Assessments	-	2,471	-	2,471
Earnings on Investments	2,728	346	-	3,074
Sale of Cemetery Lots	-	3,452	-	3,452
Miscellaneous	15,214	12,519	-	27,733
Total Cash Receipts	218,522	1,126,547	-	1,345,069
Cash Disbursements:				
Current:				
General Government	187,212	3,120	-	190,332
Public Safety	98,404	623,789	-	722,193
Public Works	-	552,883	-	552,883
Health	-	21,482	-	21,482
Capital Outlay	-	2,226	-	2,226
Total Cash Disbursements	285,616	1,203,500	-	1,489,116
Cash Receipts Over/(Under) Cash Disbursements	(67,094)	(76,953)	-	(144,047)
Fund Balance, January 1, 2008	120,009	345,653	\$ 1,955	467,617
Fund Balance, December 31, 2008	\$ 52,915	\$ 268,700	\$ 1,955	\$ 323,570
Reserves for Encumbrances	\$ 1,800	\$ 25,893	\$ -	\$ 27,693

See accompanying Notes to the Financial Statements.

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2009 and 2008**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Lawrence Township, Tuscarawas County, (the Township) is a body corporate and politic established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected, three-member board. The Township provides general government services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Bolivar Fire Department, Inc. to provide fire services and ambulance services. The Township contracts with the Tuscarawas County Sheriff's Department, to provide police services.

Management believes the financial statements included in this report represent all of the funds of the Township over which the Township has the ability to exercise direct operating control.

The Township is associated with the Lawrence Township Community Improvement Corporation which is defined as a jointly governed organization under Government Accounting Standards Board (GASB) Statement No. 14, Reporting Entity. This organization is presented in Note 7.

B. BASIS OF ACCOUNTING

The Township prepares its financial statements following the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e. when an encumbrance is approved.)

The statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. INVESTMENTS AND INACTIVE FUNDS

The Township maintains cash in an interest-bearing checking account. The Township invests in an overnight repurchase agreement.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements and sales of investments are not recorded as receipts. Gains and losses at the time of the sale are recorded as receipts or disbursements, respectively.

LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO

Notes To The Financial Statements
For the Years Ended December 31, 2009 and 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

D. FUND ACCOUNTING

The Township maintains its accounting records in accordance with the principles of “Fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: The general operating fund of the Township. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The Township had the following significant Special Revenue Fund:

- *Road & Bridge Fund:* This fund receives property tax money levied for the funding of the repair of the Township’s roads.

Debt Service Fund: To account for interest and fiscal charges on payment of a note. There is only one debt service fund.

E. BUDGETARY PROCESS

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year-end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered balances as of January 1. The County Budget Commission must also approve estimated resources.

LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO

Notes To The Financial Statements
For the Years Ended December 31, 2009 and 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

E. BUDGETARY PROCESS – (continued)

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over and need not be re-appropriated.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

F. PROPERTY, PLANT AND EQUIPMENT

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. ACCUMULATED LEAVE

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<u>2009</u>	<u>2008</u>
Demand Deposits	\$ 28,203	\$ 24,746
Repurchase Agreements	506,527	298,824
Total	<u>\$ 534,730</u>	<u>\$ 323,570</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation; (2) collateralized by securities specifically pledged by the financial institution to the Township or (3) collateralized by the financial institution's public entity deposit pool.

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2009 and 2008**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and 2008 is as follows:

2009 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 364,303	\$ 378,274	\$ 13,971
Special Revenue	1,294,236	1,356,458	62,222
Debt Service	-	-	-
Total	<u>\$ 1,658,539</u>	<u>\$ 1,734,732</u>	<u>\$ 76,193</u>

2009 Budgeted vs. Actual Budgetary Basis Disbursements			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
General	\$ 415,418	\$ 252,433	\$ 162,985
Special Revenue	1,510,042	1,271,139	238,903
Debt Service	1,955	-	1,955
Total	<u>\$ 1,927,415</u>	<u>\$ 1,523,572</u>	<u>\$ 403,843</u>

2008 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 211,030	\$ 218,522	\$ 7,492
Special Revenue	1,145,233	1,126,547	(18,686)
Debt Service	-	-	-
Total	<u>\$ 1,356,263</u>	<u>\$ 1,345,069</u>	<u>\$ (11,194)</u>

2008 Budgeted vs. Actual Budgetary Basis Disbursements			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
General	\$ 328,739	\$ 287,416	\$ 41,323
Special Revenue	1,490,886	1,229,393	261,493
Debt Service	1,955	-	1,955
Total	<u>\$ 1,821,580</u>	<u>\$ 1,516,809</u>	<u>\$ 304,771</u>

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2009 and 2008**

4. PROPERTY TAXES

Real property becomes a lien on January 1 preceding the October 1 date for which rates are adopted by the Township Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State and are reflected in the accompanying financial statements as Intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township. Tangible personal property tax is assessed on the property owners, who must file a list of such property to the County by each April 30. The tangible personal property taxes are being phased out through 2010.

The Tuscarawas County Auditor is responsible for assessing property, and for billing, collecting and distributing all property taxes on behalf of the Township.

5. RETIREMENT SYSTEM

Full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plans. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2008, OPERS members contributed 10% of their salaries. The Township contributed an amount equal to 14% of participants' gross salaries. In 2009, OPERS member employees contributed 10% while the Township contributed 14%. The Township has paid all contributions required through December 31, 2009.

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles and equipment
- Public Officials Liability

7. LAWRENCE TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION

The Corporation is a non-profit Ohio Corporation organized under Chapter 1702 and Chapter 1724 of the Ohio Revised Code. It is controlled by a five member governing board, of which not less than two-fifths have been selected from appointed or elected officials of Lawrence Township. The Board exercises total control from industrial, commercial, distribution and research development in the Township.

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2009 and 2008**

8. CONTINGENT LIABILITIES/SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.

9. COMPLIANCE

Contrary to Ohio Revised Code 5705.36(A)(2), the Township did not request to amend its certificate of estimated resources as necessary.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Lawrence Township
Tuscarawas County
10867 Industrial Parkway
Bolivar, Ohio 44612

To the Board of Trustees:

We have audited the financial statements of Lawrence Township, Tuscarawas County, Ohio (the Township) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated January 29, 2010, wherein we noted the Township followed accounting practices prescribed or permitted by the Auditor of State of Ohio. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-Lawrence-01.

The Township's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Township's response and, accordingly, we express no opinion on it.

We noted certain matters that we have reported to management of the Township in a separate letter dated January 29, 2010.

We intend this report solely for the information and use of management, the audit committee and the Board of Trustees. We intend it for no one other than these specified parties.

Charles E. Harris & Associates, Inc.

January 29, 2010

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO
SCHEDULE OF FINDINGS
December 31, 2009 & 2008**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2009-Lawrence-01 – Non-compliance Citation

Ohio Revised Code 5705.36(A)(2) allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources.

5705.36(A)(3) requires obtaining an increased amended certificate from the budget commission if the legislative authority intends to appropriate and expend excess revenue. 5705.36(A)(4) requires obtaining a reduced amended certificate if the amount of the deficiency will reduce available resources below the current level of appropriation.

During 2008, the Township’s actual revenue collected for several Special Revenue Funds were less than the amount in the official certificate of estimated resources and the amount of the deficiency reduced available resources below the current level of appropriation. The Special Revenue Funds that were affected were:

- Fire District: Lawrence – (\$29,968)
- Fire District: Bolivar – (\$3,482)
- Road District – (\$11,235)
- Zoning – (\$5,871)
- Lighting Assessment – (\$5,807)

We recommend that the Township closely monitor its budget. If receipts are expected to fall below estimated revenue such that the amount of the deficiency will reduce available resources below the current level of appropriation, we recommend that the Township obtain a reduced amended certificate.

Management Response:

The Fiscal Officer has corrected this in 2009.

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
December 31, 2009 and 2008**

FINDING NUMBER	FUNDING SUMMARY	FULLY CORRECTED?	Not Corrected. Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2007-Lawrence-01	Ohio Admin. Code Section 117-2-02 - Account classification of grants and other receipts.	Yes	Finding no longer valid.



Mary Taylor, CPA
Auditor of State

LAWRENCE TOWNSHIP

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 13, 2010**